

AMENDED IN ASSEMBLY JUNE 28, 2005

AMENDED IN SENATE MAY 25, 2005

SENATE BILL

No. 536

Introduced by Senator Bowen

February 18, 2005

An act to amend Sections 6066 and 6226 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 536, as amended, Bowen. Sales and use tax: registration: agents for retailers and sellers.

The Sales and Use Tax Law imposes a tax on the gross receipts from the sale in this state of, or the storage, use, or other consumption in this state of, tangible personal property. Existing law requires every person who desires to engage in or conduct business as a seller to file with the board an application for a permit for each place of business, as specified. Existing law also requires every retailer selling tangible personal property, as specified, to register with, and give specific information to, the board.

This bill would provide that a seller or retailer may authorize a representative to file an application or register with the board, as specified.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 6066 of the Revenue and Taxation
- 2 Code is amended to read:

1 6066. (a) Every person desiring to engage in or conduct
2 business as a seller within this state shall file with the board an
3 application for a permit for each place of business. Every
4 application for a permit shall be made upon a form prescribed by
5 the board and shall set forth the name under which the applicant
6 transacts or intends to transact business, the location of his or her
7 place or places of business, and other information as the board
8 may require. An application for a permit shall be authenticated in
9 a form or pursuant to methods as may be prescribed by the board.
10 The application shall state that the applicant will actively engage
11 in or conduct business as a seller of tangible personal property.

12 (b) For the purposes of subdivision (a), a person desiring to
13 engage in or conduct business as a seller within this state may
14 authorize a representative to file the application required
15 pursuant to this section. The authorization shall be made in
16 writing and provided to the board ~~upon request~~.

17 (c) An application filed pursuant to this section may be filed
18 using electronic media as prescribed by the board.

19 (d) Electronic media includes, but is not limited to, computer
20 modem, magnetic media, optical disk, facsimile machine, or
21 telephone.

22 SEC. 2. Section 6226 of the Revenue and Taxation Code is
23 amended to read:

24 6226. (a) Every retailer selling tangible personal property for
25 storage, use, or other consumption in this state shall register with
26 the board and give the name and address of all agents operating
27 in this state, the location of all distribution or sales houses or
28 offices or other places of business in this state, and any other
29 information as the board may require.

30 (b) For purposes of subdivision (a), the retailer may authorize
31 a representative to register on his or her behalf and to furnish to
32 the board the information required. The authorization shall be
33 made in writing and provided to the board ~~upon request~~.